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THE ANDHRA PRADESH GAZETTE
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NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT
(COMMERCIAL TAXES-II)

THE ANDHRA PRADESH GOODS AND SERVICES TAX RULES, 2017 -
ISSUE OF THE ANDHRA PRADESH GOODS AND SERVICES TAX
(THIRD AMENDMENT) RULES, 2021.

[G.O.Ms.No.180, Revenue (Commercial Taxes-II), 19th July, 2021.]

NOTIFICATION

In exercise of the powers conferred by section 164 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Council, hereby makes the following rules further to amend the Andhra Pradesh Goods and Services Tax Rules, 2017, namely:-

AMENDMENT

1. (1) **Short title commencement.** -(1) These rules may be called the Andhra Pradesh Goods and Services Tax (Third Amendment) Rules, 2021.
(2) These rules shall deemed to have come into force w.e.f 01-5-2021.
2. In the Andhra Pradesh Goods and Services Tax Rules, 2017,—
 - i. in sub-rule (4) of rule 36, after the first proviso, the following proviso shall be inserted, namely:-

“Provided further that such condition shall apply cumulatively for the period April and May, 2021 and the return in **FORM GSTR-3B** for the tax period May, 2021 shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above.”;

ii. in sub-rule (2) of rule 59, the following proviso shall be inserted, namely:-

“Provided that a registered person may furnish such details, for the month of April, 2021, using IFF from the 1st day of May, 2021 till the 28th day of May, 2021.”.

Dr. RAJAT BHARGAVA,
Special Chief Secretary to Government.

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